

DRAFT FINANCIAL STATEMENTS 17 February 2026

Company Number: 670698

EKIPEO INVESTMENT LIMITED

Unaudited Financial Statements

for the financial year ended 31 December 2024

Draft
Ready for signing

**Neotoria
Suite 2
The Old Station House
15A Main Street
Balckrock
Dublin
A94 T8P8
Ireland**

EKIPEO INVESTMENT LIMITED

CONTENTS

	Page
Directors and Other Information	3
Income Statement	4
Statement of Financial Position	5
Notes to the Financial Statements	6 - 7
Supplementary Information on Trading Statement	9 - 11

Draft
Ready for signing

**EKIPEO INVESTMENT LIMITED
DIRECTORS AND OTHER INFORMATION**

Directors	Sabrina Zerbib Mathieu Zerbib Jacques Zerbib (Appointed 7 February 2024)
Company Secretary	Sabrina Zerbib
Company Number	670698
Registered Office	Pod 2, The Old Station House, 15A Main Street Blackrock Dublin A94 T8P8 Ireland
Accountants	Neotria Suite 2 The Old Station House 15A Main Street Balckrock Dublin A94 T8P8 Ireland
Bankers	Revolut 7 Westferry Circus, Canary Wharf, London

Draft
Ready for signing

EKIPEO INVESTMENT LIMITED
INCOME STATEMENT
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Turnover		19,000	40,600
Cost of sales		-	(4,443)
Gross profit		19,000	36,157
Administrative expenses		(19,779)	(41,917)
Loss before taxation		(779)	(5,760)
Tax on loss		-	-
Loss for the financial year	7	(779)	(5,760)

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis. The company's turnover and expenses all relate to continuing operations.

Approved by the board on 11 February 2026 and signed on its behalf by:

Sabrina Zerbib
Director

Mathieu Zerbib
Director

Jacques Zerbib
Director

Draft
Ready for signing

EKIPEO INVESTMENT LIMITED
STATEMENT OF FINANCIAL POSITION

as at 31 December 2024

	Notes	2024 €	2023 €
Current Assets			
Debtors	5	100	100
Cash at bank and in hand		749	328
		<u>849</u>	<u>428</u>
Creditors: amounts falling due within one year	6	(1,200)	-
Net Current (Liabilities)/Assets		(351)	428
Total Assets less Current Liabilities		(351)	428
Capital and Reserves			
Called up share capital presented as equity		100	100
Retained earnings	7	(451)	328
Shareholders' (Deficit)/Funds		(351)	428

The financial statements have been prepared in accordance with the micro companies' regime.

We as Directors of EKIPEO INVESTMENT LIMITED, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 11 February 2026 and signed on its behalf by:

Sabrina Zerbib
Director

Mathieu Zerbib
Director

Jacques Zerbib
Director

EKIPEO INVESTMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

EKIPEO INVESTMENT LIMITED is a company limited by shares incorporated and registered in Ireland. The registered number of the company is 670698. The registered office of the company is Pod 2, The Old Station House, 15A Main Street, Blackrock, Dublin, A94 T8P8, Ireland. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Period of financial statements

The comparative figures relate to the month period ended 31 December 2023.

EKIPEO INVESTMENT LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

4. Employees

The average monthly number of employees, including directors, during the financial year was 0, (2023 - 0).

5. Debtors

	2024	2023
	€	€

Called up share capital not paid	100	100
	100	100

6. Creditors

	2024	2023
	€	€

Amounts falling due within one year

Accruals	1,200	-
	1,200	-

7. Income Statement

	2024	2023
	€	€
At 1 January 2024	328	6,088
Loss for the financial year	(779)	(5,760)
	(451)	328
At 31 December 2024	(451)	328

8. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

9. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

10. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on _____.

DRAFT FINANCIAL STATEMENTS 17 February 2026

EKIPEO INVESTMENT LIMITED

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

Draft
Ready for signing

EKIPEO INVESTMENT LIMITED

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS TRADING STATEMENT

for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Sales		19,000	40,600
Cost of sales	1	-	(4,443)
Gross profit		19,000	36,157
Gross profit Percentage		100.0%	89.1%
Overhead expenses	2	(19,779)	(41,917)
Net loss		(779)	(5,760)

Draft
Ready for signing

EKIPEO INVESTMENT LIMITED

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : COST OF SALES

for the financial year ended 31 December 2024

	2024 €	2023 €
Cost of Sales		
Purchases	-	4,443
	<u>-</u>	<u>4,443</u>
	<u>-</u>	<u>4,443</u>

Draft
Ready for signing

EKIPEO INVESTMENT LIMITED

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 2 : OVERHEAD EXPENSES

for the financial year ended 31 December 2024

	2024 €	2023 €
Administration Expenses		
Advertising	11,025	-
Travelling and entertainment	5,561	36,743
Accountancy Fees	2,922	1,722
Bank charges	271	300
General expenses	-	3,152
	<u>19,779</u>	<u>41,917</u>

Draft
Ready for signing

ACCOUNTS STATUS

EKIPEO INVESTMENT LIMITED Financial Statements 31st December 2024

Task	Staff	Status	Completed	Narration
Books Requested	Patrick Rushe	Completed	11/02/2026	
Books Received	Patrick Rushe	Completed	11/02/2026	
Draft TB	Patrick Rushe	Completed	11/02/2026	
Partner Review	Patrick Rushe	Completed	11/02/2026	
Adjustments	Patrick Rushe	Completed	11/02/2026	
Adjusted Profit Comp	Patrick Rushe	Completed	11/02/2026	
Final Adjustment	Patrick Rushe	Completed	11/02/2026	
Ready for Signing	Quinton Hanlon	In Progress		
Accounts Filed		Not Started		
Closedown		Not Started		